

residency. The way that they are operating inspired one of my neighbors down in Austin to note that Stanley Works ought to be called "Stanley Flees," because it has fled Old Glory and America.

A vote for the bill that I am introducing today will send the executives a message: They can play all they want on the beach to avoid taxes, but Congress will not put its head in the sand. They can have fun in the sun, but Congress refuses to let the rest of us, Americans who are working hard to pay our taxes, get burned by having to pay their taxes also. It is the American taxpayer who gets hammered when Stanley Works or one of these other companies heads off to foreign shores and does not pay its fair share for our increased national security needs.

And remember, allowing a few unpatriotic corporations to exploit this loophole gives them a competitive advantage over the many American corporations that stay and pay their fair share and are competitors with those who leave our shores.

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Freedom is not free. Corporate free loaders, Uncle Sam wants you, wants you to pay your fair share to support America.

I encourage my colleagues to join with me in supporting the "No Tax Breaks for Corporations that Renounce America," act so we can really ensure equity and fairness in our tax system and put an end to those who are abandoning us through reliance on provisions in these tax treaties that were never intended for the purpose for which they are now being exploited.

ELIMINATION OF MARRIAGE TAX PENALTY

The SPEAKER pro tempore (Mr. PENCE). Pursuant to the order of the House of January 23, 2002, the gentleman from Illinois (Mr. WELLER) is recognized during morning hour debates for 5 minutes.

Mr. WELLER. Mr. Speaker, often over the last several years, many of us have asked a very fundamental question, that is, is it right, is it fair, that under our Tax Code that millions of married working couples pay on average about \$1,700 in higher taxes just because they are married.

Over the last several years, we in the House Republican majority have been working to eliminate what we call the marriage tax penalty where under our Tax Code, married working couples who are husband and wife are both in the workforce, pay higher taxes, and the way the marriage tax penalty works is when someone is married, husband and wife are both in the workforce, they combine their income, they file jointly. That has always pushed married working couples into a higher tax bracket. Really, it is a financial disadvantage. A couple is punished if they get married and essentially re-

warded if they break up the marriage and are living as two single people.

We in the House Republican majority felt all along that was wrong. It is wrong under our Tax Code that we punish marriage. While President Clinton was in office, we passed legislation out of the House and Senate, sent a standalone bill to the President, President Clinton; and unfortunately, he vetoed our effort to eliminate the marriage tax penalty. Fortunately, this past year, we had a President come into office, George W. Bush, who agreed that it is time to stop punishing society's most basic institution, and this past year President Bush signed into law part of what we call the Bush tax cut legislation, which wipes out the marriage tax penalty; and it is estimated that 43 million married working couples will receive marriage tax relief as a result of the legislation that was signed into law last year.

Unfortunately, because of an archaic rule over in the other body, that provision had to be temporary, which means it expires in a few years; and unless the House and Senate do something, the marriage tax penalty will come back. I am proud to say that this past week the House of Representatives passed overwhelmingly, with the vote of every House Republican plus 60 Democrats, we passed overwhelmingly with a strong bipartisan vote an effort which wipes out the marriage tax penalty permanently.

My hope is the other body will take that up and that the House and Senate will quickly move that legislation through, get it on the President's desk, and permanently eliminate the marriage tax penalty.

It has been noted to me, according to the Congressional Budget Office, that unless we permanently eliminate the marriage tax penalty that when this temporary provision expires, that 36 million married working couples on average will see a total tax increase of almost \$42 billion. Think about that. Unless we make permanent our legislation to eliminate the marriage tax penalty, we will see a \$42 billion increase of taxes on marriage, and that is wrong.

I think a couple back in the district I represent in the south suburbs, Jose and Magdalena Castillo, a young couple, they work hard. They have two children, Eduardo and Carolina. They suffered, prior to the Bush tax cut being signed into law, \$1,150 marriage tax penalty; and thanks to the efforts of this House, to the House Republican majority, to President Bush, we eliminated their marriage tax penalty. For Jose and Magdalena Castillo, \$1,150 is several months of car payments, several months of day care for Eduardo and Carolina, a significant portion of tuition at Joliet Junior College. It is a down payment on a car. It is a big chunk of savings for their children's college education; \$1,150 is real money.

There are some here that say we should let that legislation expire. We

should let the marriage tax penalty come back because we can spend that money here in Washington on something else. Well, \$1,150 in Washington is a drop in the bucket; but for Jose and Magdalena Castillo, the marriage tax penalty, \$1,150, is real money, just like it is for 36 million married working couples all over America.

The House has passed legislation now to eliminate the marriage tax penalty. My hope is that Republicans and Democrats in the House and Senate will come together and make this a priority to permanently eliminate the marriage tax penalty. We have done it here in the House. My hope is the entire Congress can do it together in a bipartisan way and we can get on President Bush's desk this fall legislation to permanently eliminate the marriage tax penalty.

BUMFIGHTS

The SPEAKER pro tempore. Pursuant to the order of the House of January 23, 2002, the gentleman from Oregon (Mr. BLUMENAUER) is recognized during morning hour debates for 5 minutes.

Mr. BLUMENAUER. Mr. Speaker, one of the most troubling problems for our communities facing the struggle for liability deals with our homeless population. The problem of homelessness, if not worse today, is certainly more complex. As a result of deinstitutionalization, many of these people now live on the streets; and one of the most serious consequences is violence against the homeless.

Stories of the abuse of homeless and the mentally ill are appearing with stark and frightening regularity, setting a homeless woman on fire, random beatings, even murders. We know last year there were 18 murders and dozens of assaults on the homeless.

These are the stories that were reported to the authorities and found their way into the media. Because of the hidden, often forgotten, world these people inhabit, we know that incidents are underreported and that the known violence is just the tip of the iceberg.

I have been appalled at the people who would not just avoid helping but actually are seeking to exploit the homeless, and the worst example I have seen is a recent video entitled "Bumfights" that films the abuse and violence against the homeless. "Bumfights," the brain child of two recent graduates of the University of California and USC film schools, sets a new standard for the cruel exploitation of damaged human beings. In less than a month, these people have sold 10,000 copies of a video depicting homeless men assaulting each other on the streets of Las Vegas.

A vagrant struggles to escape the punishing punches, kicks and body slams of his attacker. Another scene with a man standing in a dark alley,